

JONES DAY
Jayant W. Tambe
Laura W. Sawyer
222 East 41st Street
New York, New York 10017

Attorneys for Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**
LEHMAN BROTHERS HOLDINGS INC., et al. : **Case No. 08-13555 (SCC)**
Debtors. : **(Jointly Administered)**

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DEBTORS' WITNESS LIST

Pursuant to the Joint Stipulation and Scheduling Order (Dkt. 46450), so-ordered on October 6, 2014, Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases (collectively, “Debtors”) respectfully submit this list of witnesses that Debtors intend to call to provide oral testimony at the evidentiary hearing regarding Proofs of Claim Nos. 37355 and 37356 submitted by the Washington State Tobacco Settlement Authority (“Washington TSA”), scheduled to be held on November 4 through November 6, 2014.

Debtors intend to call the following witnesses:

1. David Babbel
2. Samuel Gruer
3. James Vergara (by video recording of his deposition)

Debtors reserve their right to call any witness listed on Washington TSA's witness list, or any witnesses needed to authenticate documents. In addition, Debtors reserve the right to call additional witnesses in rebuttal or otherwise.

Dated: October 27, 2014
New York, New York

Respectfully submitted,
JONES DAY

/s/ Laura Washington Sawyer
Jayant W. Tambe
Laura Washington Sawyer
222 East 41st Street
New York, New York 10017
Telephone: (212) 326-3939
Facsimile: (212) 755-7306

Attorneys for Debtors

CERTIFICATE OF SERVICE

I, I-Heng Hsu, certify that on October 27, 2014, I caused a true copy of the foregoing Debtors' Witness List to be served via ECF and electronic mail upon:

Paul J. Lawrence
Kymberly K. Evanson
PACIFICA LAW GROUP LLP
1191 Second Avenue, Suite 2100
Seattle, WA 98101

Eric T. Moser
Robert N. Michaelson
RICH MICHAELSON MAGALIFF MOSER, LLP
340 Madison Avenue, 19th Floor
New York, NY 10173

*Attorneys for Washington State
Tobacco Settlement Authority*

Dated: October 27, 2014
New York, New York

/s/ I-Heng Hsu
I-Heng Hsu